IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITR Nos 386 to 388 of 1995
Date of decision:1,11,2006

The Commissioner of Income tax, Patiala

....Petitioner

versus

M/s. Punjab Wireless System Limited, Mohali.

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. SK Garg, Advocate, for the revenue.

JUDGMENT:

Following questions have been referred for the opinion of this Court by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh arising out of its order dated 7.2.1994 in ITA Nos.366,367 and 455/Chandi/89, in respect of assessment years 1980-81, 1982-83 and 1986-87:-

> "1. Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in holding that manufacturing of wireless sets does not fall in Item No.22 (read with its Explanation) of the eleventh Schedule of the Income tax Act, 1961?
>
> 2. Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in allowing investment allowance under section 32-A of the Income tax Act, 1961 to the assessee company engaged in the manufacturing of wireless sets?"

In view of our judgment rendered today in ITR No.244 of 1995,

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system Limited, Mohali), the questions referred are answered against the revenue and in favour of the assessee.

Reference is disposed of accordingly.

(Adarsh Kumar Goel)
Judge

November 1, 2006 (Rajesh Bindal)
'gs' Judge